

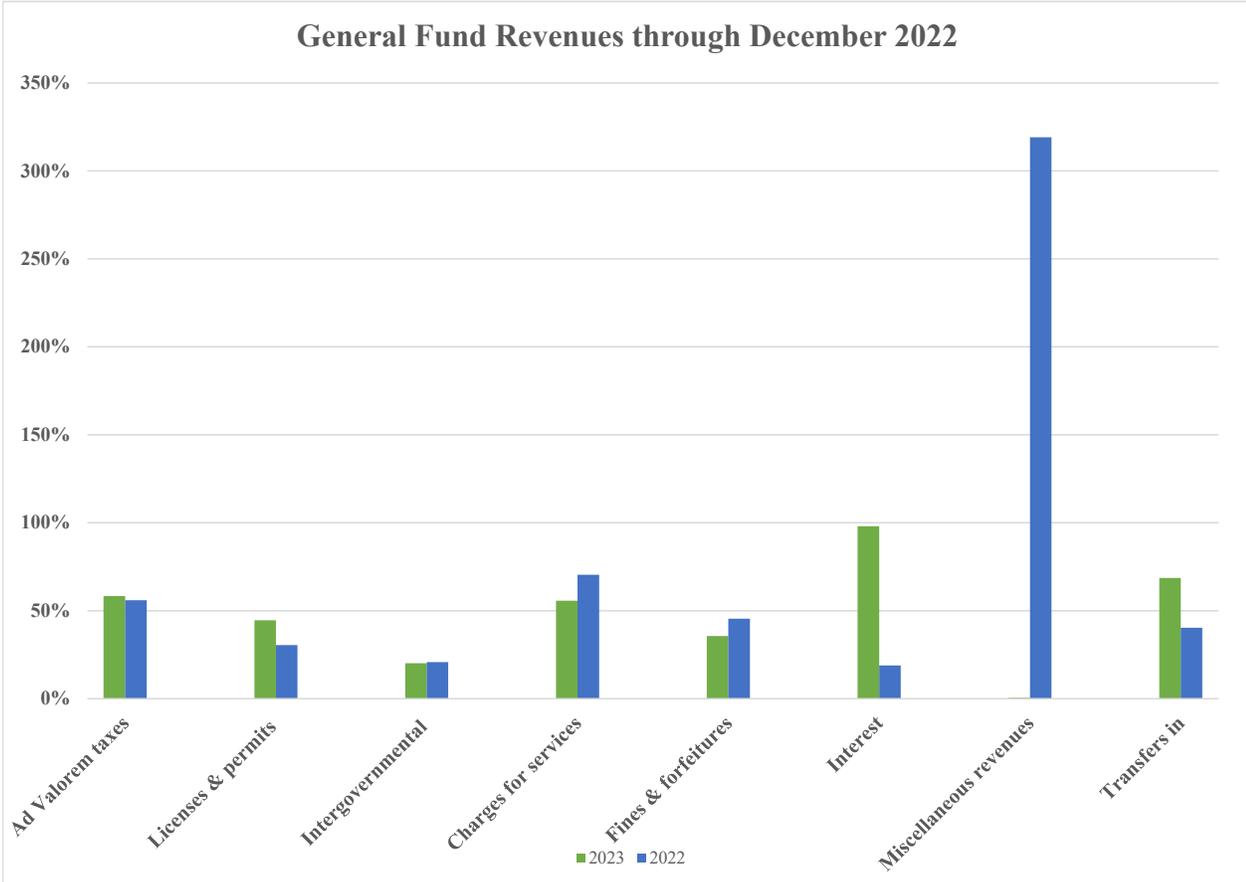
Executive Summary of Revenues and Expenditures

Through December 31, 2022

General Fund Revenues

Budget FY 2023:	\$	165,995,639
Revenue Collected to Date:	\$	78,673,355
Revenue Collected Under Budget:	\$	(87,322,284)

Percent of Total Budget Collected:		47.39%
Percent of Year Completed:		50.00%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 109,169,986	\$ 63,667,037	58.32%	50.00%
Licenses & permits	\$ 3,958,000	\$ 1,761,439	44.50%	50.00%
Intergovernmental	\$ 10,783,780	\$ 2,164,707	20.07%	50.00%
Charges for services	\$ 15,089,113	\$ 8,397,744	55.65%	50.00%
Fines and forfeitures	\$ 770,018	\$ 273,867	35.57%	50.00%
Interest	\$ 156,000	\$ 152,889	98.01%	50.00%
Miscellaneous revenues/ Cont Fund Bala	\$ 22,946,417	\$ 115,505	0.50%	50.00%
Transfers in	\$ 3,122,325	\$ 2,140,167	68.54%	50.00%

For revenues with variances over 5% of the year completed, a brief explanation is provided below:

Ad Valorem taxes - currently as expected a majority of the income comes in the December - January time frame

Licenses & permits - lagging slightly due to business licenses, it should correct by year end.

Intergovernmental - currently lagging, Beaufort County has the first quarter of State Aid to subdivisions.

Fines and forfeitures - currently lagging should improve as year progresses.

Interest Income - increasing interest rates are reflected in earnings.

Miscellaneous - includes contribution of prior year fund balance.

Transfers in - are greater than expected due to transfer to close out Myrtle Park Fund.

Beaufort County
Detail of Revenues - General Fund
For the Period July 1, 2022 - December 31, 2022

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 12/31/2022	Variances
Ad Valorem taxes				
Current taxes	\$ 98,883,996	\$ 99,280,836	\$ 58,723,570	\$ (40,557,266)
Delinquent taxes	1,471,616	1,471,616	715,597	(756,019)
Automobile taxes	7,467,534	7,467,534	3,896,519	(3,571,015)
3% & 7% penalties on tax	450,000	450,000	99,661	(350,339)
5% penalties on tax	500,000	500,000	231,690	(268,310)
Total Ad Valorem taxes	<u>108,773,146</u>	<u>109,169,986</u>	<u>63,667,037</u>	<u>(45,502,949)</u>
Licenses & permits				
Building permits	1,050,000	1,050,000	851,323	(198,677)
Electricians' licenses	18,000	18,000	-	(18,000)
Mobile home permits	10,000	10,000	6,220	(3,780)
Marriage licenses	55,000	55,000	36,150	(18,850)
Cable television franchises	450,000	450,000	17,292	(432,708)
Business license	2,300,000	2,300,000	839,654	(1,460,346)
Alcohol beverage license	75,000	75,000	10,600	(64,400)
Total licenses and permits	<u>3,958,000</u>	<u>3,958,000</u>	<u>1,761,439</u>	<u>(2,196,561)</u>
Intergovernmental				
State aid to subdivisions	7,951,200	7,951,200	1,943,202	(6,007,998)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,000	186,000	93,154	(92,846)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	200,000	200,000	91,011	(108,989)
Payments in lieu of taxes	100,000	100,000	-	(100,000)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	9,500	9,500	1,574	(7,926)
Veteran's Officer stipend	5,500	5,500	2,962	(2,538)
Voter regulation and election stipends	128,500	128,500	3,375	(125,125)
Salary supplements for state	7,880	7,880	12,038	4,158
Poll	5,000	5,000	-	(5,000)
State aid child/ coroner	-	-	17,391	17,391
Total intergovernmental	<u>10,783,780</u>	<u>10,783,780</u>	<u>2,164,707</u>	<u>(8,619,073)</u>
Charges for services				
Register of Deeds	8,908,316	8,908,316	5,313,278	(3,595,038)
Sheriff's fees	43,900	43,900	12,896	(31,004)
Probate fees	715,000	715,000	301,617	(413,383)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	121,000	121,000	78,311	(42,689)
Clerk of Court fees	130,821	130,821	56,944	(73,877)
Family Court fees	313,126	313,126	87,371	(225,755)
Master in Equity fees	100,000	100,000	50,648	(49,352)
Treasurer fees	15,100	15,100	22,401	7,301
Emergency Medical Service Fees	3,613,000	3,613,000	1,960,218	(1,652,782)
DSO fees	81,000	81,000	39,105	(41,895)
Animal Shelter fees	7,000	7,000	4,626	(2,374)
Library copy fees	3,000	3,000	1,355	(1,645)
Other fees	7,500	7,500	4,025	(3,475)
Video Production	75,000	75,000	52,580	(22,420)
Telephone services others	5,000	5,000	52	(4,948)
Detention Center Daywatch	3,300	3,300	285	(3,015)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,000	13,000	3,500	(9,500)
Credit card convenience fees	11,050	11,050	737	(10,313)
Parks and recreation fees	886,600	886,600	405,253	(481,347)
Project income	-	-	2,542	2,542
Total charges for services	<u>15,089,113</u>	<u>15,089,113</u>	<u>8,397,744</u>	<u>(6,691,369)</u>

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2022 - December 31, 2022

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 12/31/2022	Variances
Fines and forfeitures				
General Sessions fines	11,918	11,918	3,339	(8,579)
Bonds escrement	3,000	3,000	-	(3,000)
Magistrate fines	546,600	546,600	218,820	(327,780)
Other fines	15,000	15,000	-	(15,000)
Library fines	42,500	42,500	22,415	(20,085)
Forfeiture	1,000	1,000	-	(1,000)
Late penalties - Business Services	150,000	150,000	29,293	(120,707)
Total fines and forfeitures	<u>770,018</u>	<u>770,018</u>	<u>273,867</u>	<u>(496,151)</u>
Interest	<u>156,000</u>	<u>156,000</u>	<u>152,889</u>	<u>(3,111)</u>
Miscellaneous revenues				
Miscellaneous revenues	60,000	60,000	91,282	31,282
Contribution prior year fund balance	-	22,611,417	-	(22,611,417)
Rental of property to others	25,000	25,000	15,120	(9,880)
Sale of County property	250,000	250,000	9,103	(240,897)
Total miscellaneous revenues	<u>335,000</u>	<u>22,946,417</u>	<u>115,505</u>	<u>(22,830,912)</u>
Transfers in				
Transfers in other funds	433,750	1,302,325	1,179,295	(123,030)
Transfer from State Accommodations tax	112,000	112,000	106,872	(5,128)
Transfer from Hospitality tax fund	1,708,000	1,708,000	854,000	(854,000)
Total transfers in	<u>2,253,750</u>	<u>3,122,325</u>	<u>2,140,167</u>	<u>(982,158)</u>
Total revenues General Fund	<u>\$ 142,118,807</u>	<u>\$ 165,995,639</u>	<u>\$ 78,673,355</u>	<u>\$ (87,322,284)</u>

Executive Summary of Revenues and Expenditures

Through December 31, 2022

General Fund Expenditures

Revised budget FY 2023:

\$	166,595,639
\$	166,595,639

Actual Expenditures to Date:

\$	81,747,107
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Remaining budget FY 2023

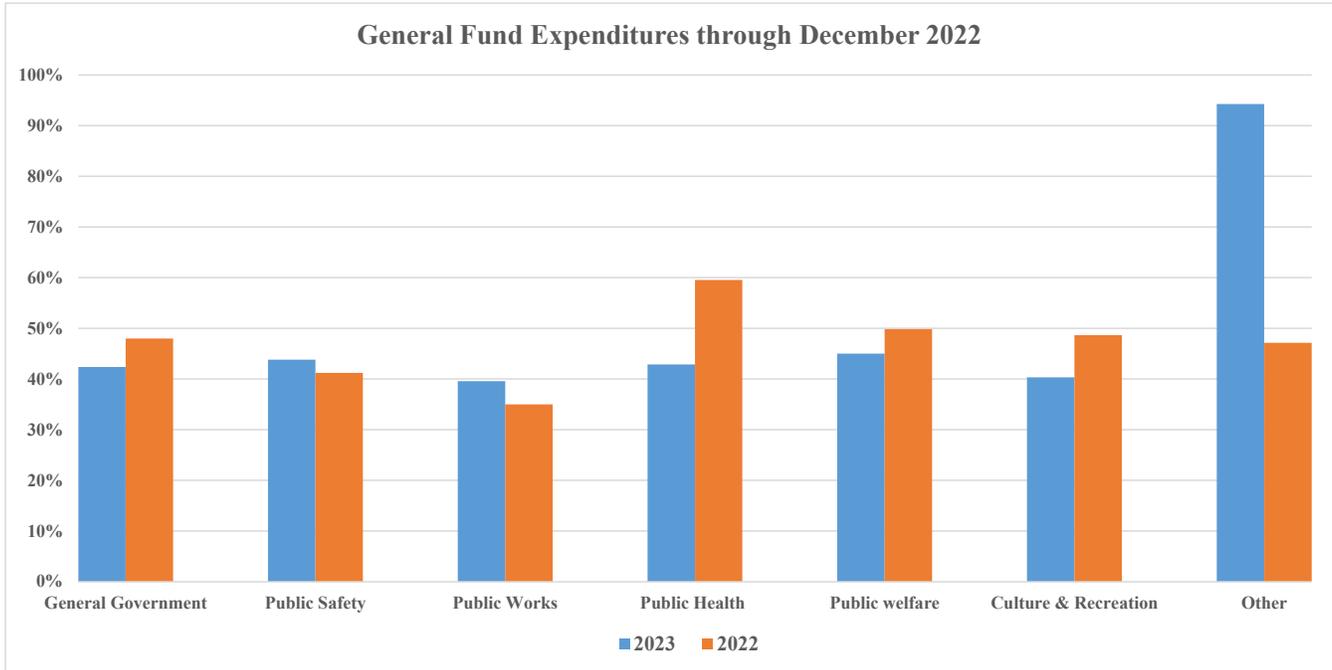
\$	84,848,532
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Percent of Total Budget Expended:

49.07%

Percent of Year Completed:

50.00%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 57,815,403	\$ 24,486,346	42.35%	50.00%
Public Safety	\$ 53,203,796	\$ 23,308,088	43.81%	50.00%
Public Works	\$ 13,285,189	\$ 5,258,623	39.58%	50.00%
Public Health	\$ 3,699,991	\$ 1,585,590	42.85%	50.00%
Public Welfare	\$ 672,476	\$ 302,603	45.00%	50.00%
Culture & Recreation	\$ 16,564,221	\$ 6,679,169	40.32%	50.00%
Other	\$ 21,354,563	\$ 20,126,688	94.25%	50.00%

For expenditures with variances over 5% of the year completed, a brief explanation is provided below:

General Government - Currently lagging, may cause surplus.

Public Safety - Currently lagging, may cause surplus.

Public Works - Currently lagging, may cause surplus.

Public Welfare - Currently lagging, may cause surplus.

Cultural & Recreation - Currently lagging, may cause surplus.

Other - represents transfers to the Capital Improvement Fund.

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - December 31, 2022

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 12/31/2022	Variances
General Government				
Magistrate's Court	\$ 2,478,889	\$ 2,478,889	\$ 1,103,913	\$ 1,374,976
Clerk of Court and Family Court	1,690,279	1,690,279	724,729	965,550
Treasurer	2,293,412	2,293,412	878,830	1,414,582
Solicitor	1,700,450	1,700,450	850,225	850,225
Probate Court	1,061,610	1,061,610	481,062	580,548
County Council	1,241,011	1,427,851	489,151	938,700
Auditor	1,314,900	1,314,900	580,644	734,256
Coroner	1,007,154	1,007,154	366,740	640,414
Master in Equity	416,915	416,915	184,781	232,134
Legislative Delegation	58,386	58,386	25,866	32,520
County Administrator	1,978,054	1,978,054	930,080	1,047,974
Communications & accountability	491,284	491,284	173,063	318,221
Broadcast services	525,366	525,366	190,125	335,241
County Attorney	1,018,945	1,018,945	372,572	646,373
Finance	1,745,218	2,019,020	755,774	1,263,246
Risk management	4,582,865	4,582,865	1,279,543	3,303,322
Purchasing	257,953	257,953	129,136	128,817
Assessor	2,261,414	2,261,414	931,057	1,330,357
Register of deeds	477,535	477,535	197,259	280,276
Community planning and development	1,202,496	1,202,496	476,062	726,434
Business services	5,000	607	607	-
Voter registration and elections	1,341,324	1,341,324	744,917	596,407
Management & Geographical information systems	7,900,628	7,900,628	3,987,677	3,912,951
Records Management	697,715	697,715	275,323	422,392
Employee services	993,120	985,470	388,853	596,617
Nondepartmental	17,849,844	18,624,881	7,968,357	10,656,524
Total General Government	<u>56,591,767</u>	<u>57,815,403</u>	<u>24,486,346</u>	<u>33,329,057</u>
Public Safety				
Sheriff's office	29,296,336	29,430,092	13,159,595	16,270,497
Emergency Management - Disaster	-	-	326,989	(326,989)
EMS Emergency Medical Service	11,812,985	12,123,863	5,124,859	6,999,004
Traffic and transportation engineering	376,889	1,075,419	431,789	643,630
Detention Center	7,445,410	7,445,410	2,992,836	4,452,574
Building and codes enforcement	1,812,675	1,817,068	678,960	1,138,108
Animal services	1,265,838	1,311,944	593,060	718,884
Total Public Safety	<u>52,010,133</u>	<u>53,203,796</u>	<u>23,308,088</u>	<u>29,895,708</u>
Public Works				
Public works general support	4,205,931	5,221,703	2,306,519	2,915,184
Engineering	1,023,257	698,959	140,414	558,545
Facilities maintenance	7,173,266	7,364,527	2,811,690	4,552,837
Total Public Works	<u>12,402,454</u>	<u>13,285,189</u>	<u>5,258,623</u>	<u>8,026,566</u>
Public Health				
Mosquito control	1,820,155	1,820,155	645,672	1,174,483
Medical indigent act contributions	1,879,836	1,879,836	939,918	939,918
Total Public Health	<u>3,699,991</u>	<u>3,699,991</u>	<u>1,585,590</u>	<u>2,114,401</u>
Public Welfare Services				
Veteran's affairs office	274,476	274,476	103,603	170,873
Human services alliance	398,000	398,000	199,000	199,000
Total Public Welfare Services	<u>672,476</u>	<u>672,476</u>	<u>302,603</u>	<u>369,873</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - December 31, 2022

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 12/31/2022	Variances
Cultural and Recreational				
Parks and recreation services	6,422,336	6,919,134	2,008,357	4,910,777
Libraries	4,473,435	4,473,435	2,084,986	2,388,449
Education allocation	5,171,652	5,171,652	2,585,826	2,585,826
Total Cultural and Recreational	<u>16,067,423</u>	<u>16,564,221</u>	<u>6,679,169</u>	<u>9,885,052</u>
Other				
Transfer of General Fund Balance to Capital Improvement fund	-	20,080,000	20,080,000	-
Economic Development	674,563	1,274,563	46,688	1,227,875
	<u>674,563</u>	<u>21,354,563</u>	<u>20,126,688</u>	<u>1,227,875</u>
 Total Expenditures General Fund	 <u>\$ 142,118,807</u>	 <u>\$ 166,595,639</u>	 <u>\$ 81,747,107</u>	 <u>\$ 84,848,532</u>

Beaufort County
Capital Improvements Fund
For the Period July 1, 2022 - Present December 31, 2022

	Revised Budget 6/30/2023	Actual Received/ Spent 12/31/2022	Variances
Ad Valorem taxes			
Current taxes	\$ 3,856,092	\$ 1,928,046	\$ (1,928,046)
Total Ad Valorem taxes	<u>3,856,092</u>	<u>1,928,046</u>	<u>(1,928,046)</u>
 Total revenues	 <u>3,856,092</u>	 <u>1,928,046</u>	 <u>(1,928,046)</u>
Capital Outlay			
Items from Ordinance 2022/08			
Pepper Hall - road improvements	1,300,000	-	1,300,000
Items from Ordinance 2022/31			
Property acquisition -Technical College of the Lowcountry	1,227,736	1,227,736	-
EMS - vehicle purchases	889,233	-	889,233
EMS - capital equipment	695,951	234,403	461,548
Detention Center - renovations	1,000,000	92,328	907,672
Arthur Horne Building	900,000	-	900,000
Parks and Recreation - M.C. Riley Pool	441,796	210,910	230,886
Items from Ordinance 2022/35			
Condemnation - Helmsman Way	3,400,000	3,400,000	-
Condemnation of Melrose Landing			
Condemnation of Melrose Landing-Ordinance 2022/37	900,000	900,000	-
Condemnation of Melrose Landing- CA	150,000	150,000	-
Condemnation of Melrose Landing- ARPA Funding	450,000	450,000	-
Items from Ordinance 2022/41			
Parks and Recreation Capital Projects	1,055,000	-	1,055,000
Voter Registration Building	240,000	-	240,000
Purchase of 1505 North Street	630,000	-	630,000
Engineering - Transportation Project	6,000,000	-	6,000,000
Current Year Budget Ordinance 2022/33			
Planning and Zoning - vehicle purchase	50,000	32,808	17,192
EMS - vehicle purchases	913,480	676,295	237,185
Renovations existing buildings	1,500,000	-	1,500,000
Animal Services - vehicle purchases	205,000	112,002	92,998
Public Works - vehicle purchases	171,500	138,998	32,502
Public Works - equipment	475,669	229,564	246,105
Public Works - other Improvements	2,400,000	24,462	2,375,538
Facility Maintenance - professional services	250,000	-	250,000
Facility Maintenance - vehicle purchases	80,000	-	80,000
Facility Maintenance - capital equipment	83,027	38,755	44,272
Facility Maintenance - renovation of existing buildings	250,000	-	250,000
Mosquito Control - equipment	100,000	70,424	29,576
Mosquito Control - other improvements	400,000	5,250	394,750
Parks and Recreation - vehicle	248,000	120,243	127,757
Parks and Recreation - equipment	243,000	62,368	180,632
Parks and Recreation - special projects	5,000,000	-	5,000,000
Parks and Recreation - equipment	152,000	7,367	144,633
Capital Improvements	185,908	-	185,908
County Coronor	47,498	47,498	-
Library - vehicle	76,000	67,665	8,335
Total expenditures	<u>32,110,798</u>	<u>8,299,076</u>	<u>23,811,722</u>

Beaufort County
 Capital Improvements Fund
 For the Period July 1, 2022 - Present December 31, 2022

	Revised Budget 6/30/2023	Actual Received/ Spent 12/31/2022	Variances
Other			
Sale of County Property	1,055,000	-	1,055,000
Transfer to close Capital Funds	227,725	227,725	-
Transfer frm ARPA fund Purchase of Melrose	450,000	450,000	-
Transfer from General Fund to Capital Fund	20,080,000	20,080,000	-
Other revenues	<u>21,812,725</u>	<u>20,757,725</u>	<u>1,055,000</u>
Net surplus/ (deficit)	(6,441,981)	14,386,695	
Use of fund balance	<u>6,441,981</u>	<u>6,441,981</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 20,828,676</u>	